

B1 (Official Form 1)(4/10)

United States Bankruptcy Court

District of Nevada

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Mer Soleil, LLC	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 43-2043187	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 105 N. Royal Ascot Drive Las Vegas, NV	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 89147	ZIP Code
County of Residence or of the Principal Place of Business: Clark	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

Location of Principal Assets of Business Debtor
(if different from street address above):

Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
		Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information * Talitha B. Gray, Esq. Nevada Bar No. 9040 *****

- ☒ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid,
there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000									
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion									
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion									

THIS SPACE IS FOR COURT USE ONLY

Voluntary Petition*(This page must be completed and filed in every case)*Name of Debtor(s):
Mer Soleil, LLC**All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

Exhibit B

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).

X _____
Signature of Attorney for Debtor(s) (Date)

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☒ No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

- ☒ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- ☐ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- ☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

- ☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

- ☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- ☐ Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
- ☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition*(This page must be completed and filed in every case)*

Name of Debtor(s):

Mer Soleil, LLC**Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X _____
Signature of Attorney for Debtor(s)

Talitha B. Gray, Esq. Nevada Bar No. 9040

Printed Name of Attorney for Debtor(s)

Gordon Silver

Firm Name

3960 Howard Hughes Parkway

Ninth Floor

Las Vegas, NV 89169

Address

(702) 796-5555 Fax: (702) 369-2666

Telephone Number

September 16, 2011

Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X 15/ Gregory R. Rosebeck
Signature of Authorized Individual

Gregory R. Rosebeck

Printed Name of Authorized Individual

GP of Roses Investments LP, Mgr. of Debtor

Title of Authorized Individual

September 16, 2011

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
District of Nevada

In re **Mer Soleil, LLC**

Debtor(s)

Case No.

Chapter

11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Leroy Loerwald c/o 1820 Friffith Ave. Las Vegas, NV 89104	Leroy Loerwald c/o 1820 Friffith Ave. Las Vegas, NV 89104		Disputed	338,000.00 (0.00 secured)
Gloria Buonaccorsi 7924 Aspect Way Las Vegas, NV 89149	Gloria Buonaccorsi 7924 Aspect Way Las Vegas, NV 89149		Disputed	100,000.00 (0.00 secured)
Roses Investments Property Management 105 N. Royal Ascot Dr. Las Vegas, NV 89144	Roses Investments Property Management 105 N. Royal Ascot Dr. Las Vegas, NV 89144			13,390.00
Cushman & Wakefield 3800 Howard Hughes Pkwy., Ste. 1200 Las Vegas, NV 89169	Cushman & Wakefield 3800 Howard Hughes Pkwy., Ste. 1200 Las Vegas, NV 89169		Unliquidated	6,687.01
Clark County Water Reclamation District Attn: Managing Member 5857 E. Flamingo Road Las Vegas, NV 89122	Clark County Water Reclamation District Attn: Managing Member 5857 E. Flamingo Road Las Vegas, NV 89122		Unliquidated	4,060.14
Baja Construction Company 223 Foster Street Martinez, CA 94553	Baja Construction Company 223 Foster Street Martinez, CA 94553			3,800.00
Par 3 Landscape & Maintenance 4610 Wynn Rd., Suite B Las Vegas, NV 89103	Par 3 Landscape & Maintenance 4610 Wynn Rd., Suite B Las Vegas, NV 89103		Unliquidated	1,242.00
Las Vegas Valley Water District Attn: Managing Member 1001 S. Valley View Blvd. Las Vegas, NV 89153	Las Vegas Valley Water District Attn: Managing Member 1001 S. Valley View Blvd. Las Vegas, NV 89153		Unliquidated	1,084.07
Republic Services of Southern Nevada Attn: Managing Member P.O. Box 98508 Las Vegas, NV 89193-8508	Republic Services of Southern Nevada Attn: Managing Member P.O. Box 98508 Las Vegas, NV 89193-8508		Unliquidated	1,042.00

B4 (Official Form 4) (12/07) - Cont.

In re **Mer Soleil, LLC**

Case No. _____

Debtor(s) _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Philadelphia Insurance Companies 701 North Green Valley Pkwy., Ste. 200 Henderson, NV 89074	Philadelphia Insurance Companies 701 North Green Valley Pkwy., Ste. 200 Henderson, NV 89074		Unliquidated	723.30
Zanoni & Company 8920 West Tropicana, Ste. 103 Las Vegas, NV 89147	Zanoni & Company 8920 West Tropicana, Ste. 103 Las Vegas, NV 89147		Unliquidated	685.94
Piercy Bowler Taylor & Kern c/o Michael Kern 6100 Elton Ave. Suite 1000 Las Vegas, NV 89107	Piercy Bowler Taylor & Kern c/o Michael Kern 6100 Elton Ave. Las Vegas, NV 89107			600.00
Soto Landscaping 1026 Franklin Avenue Las Vegas, NV 89104	Soto Landscaping 1026 Franklin Avenue Las Vegas, NV 89104		Unliquidated	350.00
NV Energy Attn: Managing Member P O Box 30086 Reno, NV 89520-3008	NV Energy Attn: Managing Member P O Box 30086 Reno, NV 89520-3008		Unliquidated	314.45
ADT Security Services 829 Marietta Way Sparks, NV 89431	ADT Security Services 829 Marietta Way Sparks, NV 89431		Unliquidated	69.00

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the GP of Roses Investments LP, Mgr. of Debtor of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date September 16, 2011

Signature _____

/s/ Gregory R. Rosebeck
Gregory R. Rosebeck
GP of Roses Investments LP, Mgr. of Debtor

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court
District of Nevada**

In re **Mer Soleil, LLC**

Debtor(s)

Case No.
Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the GP of Roses Investments LP, Mgr. of Debtor of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **September 16, 2011**

/s/ Gregory R. Rosebeck

Gregory R. Rosebeck GP of Roses Investments LP, Mgr. of
Debtor
Signer/Title

Mer Soleil, LLC
105 N. Royal Ascot Drive
Las Vegas, NV 89147

Dept. of Employment, Training &
Rehabilitation, Employment Security Div.
500 East Third St.
Carson City, NV 89713

Philadelphia Insurance Companies
701 North Green Valley Pkwy., Ste. 2
Henderson, NV 89074

Office of the United States Trustee
300 Las Vegas Blvd., South, #4300
Las Vegas, NV 89101

Gloria Buonaccorsi
7924 Aspect Way
Las Vegas, NV 89149

Piercy Bowler Taylor & Kern
c/o Michael Kern
6100 Elton Ave.
Suite 1000
Las Vegas, NV 89107

4005 and 4035 El Capitan Way, LLC
c/o Janice Turner of McEwen Gisvold LLP
1600 Standard Plaza
1100 S.W. Sixth Avenue
Portland, OR 97204

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Republic Services of Southern Nevada
Attn: Managing Member
P.O. Box 98508
Las Vegas, NV 89193-8508

Acoustical Material Services
2420 Losee Rd.
North Las Vegas, NV 89030

Internal Revenue Service
P.O. Box 21126
DPN 781
Philadelphia, PA 19114

Roses Investments Property Manageme
105 N. Royal Ascot Dr.
Las Vegas, NV 89144

ADT Security Services
829 Marietta Way
Sparks, NV 89431

Las Vegas Valley Water District
Attn: Managing Member
1001 S. Valley View Blvd.
Las Vegas, NV 89153

Security National Financial Corp
5300 South 360 West
Salt Lake City, UT 84123

Baja Construction Company
223 Foster Street
Martinez, CA 94553

Leroy Loerwald
c/o 1820 Friffith Ave.
Las Vegas, NV 89104

Soto Landscaping
1026 Franklin Avenue
Las Vegas, NV 89104

Clark County Assessor
c/o Bankruptcy Clerk
500 S. Grand Central Pkwy
P.O. Box 551401
Las Vegas, NV 89155-1401

Lisowski Law Firm, Attn: Jim Lisowski
as trustee for William Gaylor's estate
1661 E. Flamingo Rd., Ste. 5A
Las Vegas, NV 89119

State of Nevada Dept. of Motor Veh
Attention Legal Division
555 Wright Way
Carson City, NV 89711

Clark County Treasurer
c/o Bankruptcy Clerk
500 S. Grand Central Parkway
P.O. Box 551220
Las Vegas, NV 89155-1220

Nevada Department of Taxation
Bankruptcy Section
555 E. Washington Ave., #1300
Las Vegas, NV 89101

The Standard
StanCorp Mortgage Investors, LLC
19225 NW Tanasbourne Drive
Hillsboro, OR 97124

Clark County Water Reclamation District
Attn: Managing Member
5857 E. Flamingo Road
Las Vegas, NV 89122

NV Energy
Attn: Managing Member
P O Box 30086
Reno, NV 89520-3008

UM Holdings IV, LLC
c/o Janice Turner of McEwen Gisvold L
1600 Standard Plaza
1100 S.W. Sixth Avenue
Portland, OR 97204

Cushman & Wakefield
3800 Howard Hughes Pkwy., Ste. 1200
Las Vegas, NV 89169

Par 3 Landscape & Maintenance
4610 Wynn Rd., Suite B
Las Vegas, NV 89103

United States Attorney's Office
Attn: Civil Process Clerk
333 Las Vegas Blvd. So., Ste. 5000
Las Vegas, NV 89101

United States Trustee
300 Las Vegas Blvd., S.
Suite 4300
Las Vegas, NV 89101

Zanoni & Company
8920 West Tropicana, Ste. 103
Las Vegas, NV 89147

Eaze Salon & Spa
4005 South El Capitan Way
Las Vegas, NV 89147

First Interstate Bank Card/Data Genesis
4015 S. El Capitan Way
Las Vegas, NV 89147

Madsen, Kneppers & Associates
4025 South El Capitan Way
Las Vegas, NV 89147

McNair & Associates
4015 S. Captain Way #888
Las Vegas, NV 89147

Mirus Interactive, LLC
4035 South El Capitan Way
Las Vegas, NV 89147

**ACTION BY WRITTEN CONSENT OF THE
MANAGER OF MER SOLEIL, LLC,
a Nevada limited liability company**

The undersigned, being the sole manager ("Manager") of Mer Soleil, LLC, a Nevada limited liability company (the "Company"), hereby ratifies and adopts the following resolutions, effective as of the 16th day of September 2011 (the "Effective Date"):

RESOLVED, Roses Investments LP, the Manager of the Company, is hereby authorized to execute and file on behalf of the Company a petition for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"), in the United States Bankruptcy Court for the District of Nevada;

FURTHER RESOLVED, Gregory R. Rosebeck shall be designated as the natural person responsible for carrying out the duties of debtor and debtor-in-possession, including, but not limited to, executing all pleadings and paperwork required to effectuate the reorganization of the Company under the Bankruptcy Code;

FURTHER RESOLVED, The Company authorizes, directs, and ratifies the hiring of the law firm of Gordon Silver to represent the Company in such bankruptcy case.

Executed on this 16th day of September, 2011.

MER SOLEIL, LLC,
a Nevada limited liability company

By: Roses Investments Limited Partnership
Title: Manager

By: /s/ Gregory R. Rosebeck
Name: Gregory R. Rosebeck
Title: General Partner

By: /s/ Jennifer S. Rosebeck
Name: Jennifer S. Rosebeck
Title: General Partner